## WHAT IS CLAIMED IS:

	1.	A MOS transistor with reduced drain capacitance comprising
		a drain, and
5		a lateral isolation trench extending at least partially underneath
		the drain.
	2.	A MOS transistor of claim 1, wherein the trench is filled with air.
	3.	A MOS of claim 1, wherein the trench is filled with an insulator.
	4.	A MOS of claim 3, wherein the insulator is a high step coverable
10		insulating material.
	5.	A MOS of claim 4, wherein the insulator is PETEOS.
	6.	A MOS of claim 1, wherein the trench has a <110> orientation.
	7.	A MOS of claim 6, wherein the trench is formed in a <100> silicon
	wafe	er.
15	8.	A method of forming a laterally extending trench in a semiconductor
	mate	erial underneath a drain of a MOS transistor, comprising
		choosing a predetermined crystal orientation,
		etching a vertically extending STI region next to the drain, and
		using an anisotropic etchant to etch a trench extending laterally
20		from the STI.
	9.	A method of claim 8, wherein choosing the crystal orientation includes
	choosing a wafer with a <100> orientation.	
	10.	A method of claim 8, wherein the choosing of the crystal orientation
	inclu	ides choosing a lateral trench direction that is in the <110> direction.
25	11.	A method of claim 10, wherein the semiconductor material is silicon.
	12.	A method of claim 11, wherein the etchant is a wet anisotropic silicon
	etchant.	
	13.	A method of claim 12, wherein the etchant includes KOH.
	14.	A method of claim 13, wherein the etchant further includes alcohol and



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water.

15. A method of claim 12, wherein the etchant includes TMAH.